review the credit facilities granted to all the November, 1984 riot affected borrowers and extend such reliefs as may be considered reasonable on the merits of each case. The reliefs may include further extension of time for repayment of dues, entering into compromise arrangements and, in cases where there are no reasonable chances of recovery of dues, write off of the amount.

As a measure of providing further relief, Government had decided in April, 1990 that in deserving cases, the banks may charge interest at 6% per annum on loans extended to November, 1984 riot affected borrowers. The difference of interest charged by the banks and 6% will be met by the Central Government as interest subsidy to banks through RBI. Accordingly, RBI prepared an interest relief scheme known as "Central Interest Subsidy Scheme for November, 1984 Riot Affected Borrowers" and circulated it to all the commercial banks in September, 1990 for implementation.

Government have been receiving representations from various quarters demanding further concessions on loans granted to November, 1984 riot affected borrowers. Therefore, Government have constituted a Committee of Officers in April, 1992 to review the grant of facilities in respect of November, 1984 riot affected borrowers.

New system of reporting and monitoring for CAG Office

724. SHRI B. K. HARIPRASAD : Will the Minister of FINANCE be pleased to state :

(a) whether Government are aware of reporting on important issues of public interest undertaken by the US General Accounting Office and wide circulation of such reports not only to the House of Representatives but also NGOs in USA and world wide on request ;

(b) whether Government propose to introduce similar reporting system for the CAG office monitoring/evaluation and mid-course corrections as for example in the USA GAO/RCED-92-42 Report of December 1991 on Pesticide Monitoring ; and

(c) whether NGOs could also be associated with his nation building activity in true partnership with the official agencies ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHANTARAM POTDUKHE) : (a) to (c) The Comptroller and Auditor-General of India functions in accordance with the provisions of the Constitution and his duties and powers are statutorily laid down in the C&AG's (Duties, Powers & Conditions of Services) Act, 1971. In our system monitoring/evaluation and mid-term corrections are basically the responsibility of the Government, and are carried out by the Ministries/Departments concerned as well as by the Planning Commission from time to time. The involvement of non-Government organisations in the implementation of the development programme depends on the nature of the scheme and activity and this is also a matter to be decided by the Ministry/Department administratively concerned with the programme/scheme.

Income Tax exemption on D.D.A.'s conversion Charges

725. CHOWDHRY HARI SINGH : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that Delhi Development Authorty recently issued a notification making it compulsory for conversion by allottees of lease hold flats to free hold flats by paying to D.D.A. prescribed conversion charges ;

(b) if so, whether the expenditure so incurred by an allotee of a D.D.A. flat for conversion from lease hold to free hold can be deducted from his annual income for Income Tax proposes or any Income Tax rebate will be allowed on that account ; and

(c) if the answer to part (b) above is negative, what are the reasons for the same ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) Yes, Sir.

(b) and (c) The deduction under Section 24 of the Income Tax Act is allowable in respect of repairs, annual charge, ground rent, interest on borrowed capital for acquiring the house, collection charges etc. As conversion charges payable are not specified under Section 24 of the Income Tax Act, deduction from annual income of the allottee will not be available. The rebate from Income Tax will be available on payments made towards any instalment or part payment of amount due under any self-financing or other scheme of any development authority, housing board or other authority engaged in the construction and sale of house property on ownership basis for the purpose of purchase or construction of a residential house property, the income from which is chargeable to tax under the head "Income from House Property".

Declaration of Bikaner City as 'B' Class

726. SHRI CHATURANAN MISHRA: Will the Minister of FINANCE be pleased to state:

(a) whether steps have been taken to declare Bikaner city in Rajasthan as 'B' class on the basis of latest census figures according to which the population of Bikaner is above Five Lakhs;

(b) if so, the details thereof;

(c) whether Government are aware that employees there have been agitating for fulfilment of this demand; and

(d) what are the reasons of delay in taking a decision in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHANTARAM POTDUKHE): (a) to (d) Bikaner already stands classified as 'B-2' class city for the purpose of grant of House Rent Allowance and Compensatory (city) Allowance to Central Government employees.

Rehabilitation of sick industries in Dhanbad

727. SHRI SAMAR MUKHERJEE: Will the Minister of FINANCE be pleased to state:

(a) what are the names of Industries in Dhanbad district of Bihar, including Bokaro area lying closed declaring themselves as sick, alongwith the period for which they are lying closed, number of workers unemployed and Bank money blocked;

(b) what are the details of the steps taken by BIFR for rehabilitation as on 1st March, 1992;

(c) whether it is a fact that there was inspection by Allababad Bank and other officials of closed industries of Nirsa on 10th March, 1992;

(d) if so, what are the details of the findings and the steps taken thereon?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI DALBIR SINGH): (a) and (b) The Board for Industrial and Financial Reconstruction (BIFR) has reported that data on industrial companies lying closed, as also district-wise data on sick industrial companies registered with BIFR is not compiled by BIFR. However, under Section 15 of the Sick Industrial Companies (Special Provisions) Act, 1985 (SICA), when an industrial company becomes sick, its Board of Directors shall make a reference to BIFR for the determination of the measures which shall be adopted in respect of that company. BIFR has further reported that as on 1st March, 92, the status of cases of sick industrial companies which have indicated their location as Dhanbad registered with BIFR, is as follows:

	Name of the Company	Status
1	Harry Refractroy and Ceramics	Section 17(2). Scheme failed and case reopened.
2.	Bihar Firebricks	Orders passed under Section 20(1) of SICA.
3.	Kumardubih Fire Clay Silica Works	Scheme submitted by the Company approved under Section 17(2) of SICA.